

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1296 OF 2003
IN
INCOME TAX APPEAL (LOD) NO.342 OF 2003

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Khatau Industries Ltd. ..Respondent.

Mr.Ashok Kotangale i/b. L.S. Shetty for appellant.

Ms.Beena Pilla i/b. D.M.Harish & Co. for respondent.

CORAM : H.L.GOKHALE AND
J.P.DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2006.

P.C. :-

Heard Mr.Kotangale in support of the motion. Ms.Pillai appears for respondent. Motion seeks condonation of delay of 163 days in filing the appeal. Respondents have filed their affidavit in reply opposing the condonation of delay. It is submitted that there is no proper explanation for the delay. As against that, Mr.Kotangale submits that the cause of revenue should not be made to suffer assuming that there is any such delay. It is sought to be explained that delay was due to various administrative steps. We accept the explanation of the appellant principally as not to cause any prejudice to the revenue, if it has any case on merits. The delay is, therefore, condoned. Motion is made absolute in terms of prayer clause (a). Appeal be numbered.

(H.L.GOKHALE, J.)

(J . P . DEVADHAR, J .)